

45. (New) The sound absorbing structure according to claim 44, wherein said porous member includes a structure formed by mixing open-cells and closed cells.

46. (New) The sound absorbing structure according to claim 44, wherein said through holes and non-through holes have a plurality of diameters, shapes and depths.

47. (New) The sound absorbing structure according to claim 44, wherein a coefficient of water absorption of said porous member is in a range between 0.01 g/cm³ and 0.2 g/cm³, and a bulk density before said holes are provided is in a range between 20 kg/m³ and 400 kg/m³.

48. (New) The sound absorbing structure according to claim 44, wherein 25% compressive hardness of said porous member is 0.5 N/cm² or lower.